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CAREY JENKINS

PARISH CONSTABLE

WARD 3, DISTRICT 2

BATON ROUGE, EAST BATON ROUGE PARISH, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2013

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 23 2014

Compiled by:
Joseph P. Vincent, Jr.
Certified Public Accountant
A Professional Accounting Corporation
Baton Rouge, Louisiana

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CAREY JENKINS
CONSTABLE
WARD 3 DISTRICT 2
6052 GRAND COUTEAU
BATON ROUGE, LA 70817
06/18/2014

Transmittal Letter

Annual Financial Statements

Ms. Suzanne Elliott
Engagement Manager
Office of the Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Ms. Elliott:

In accordance with LSA – R.S. 24:513, enclosed is the sworn Affidavit and the annual financial statement for my office as of and for the year ended December 31, 2013. The financial statements include all funds under the control and oversight of the court and have been prepared on the cash basis of accounting.

Sincerely,

A handwritten signature in black ink, appearing to read 'Carey Jenkins', with a stylized flourish at the end.

Carey Jenkins
Constable

Enclosure

CAREY JENKINS
CONSTABLE
WARD 3 DISTRICT 2
6052 GRAND COUTEAU
BATON ROUGE, LA 70817
06/18/2014

Financial Statements
As of and for Year Ended December 31, 2013
Required by Louisiana Revised Statute 24:513 and 24:514 to
be filed with the Legislative Auditor
Within 90 days after the close of the fiscal year

AFFIDAVIT

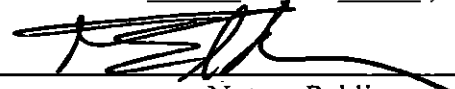
Personally came and appeared before the undersigned notary public Carey Jenkins, Constable of Ward 3 District 2, East Baton Rouge Parish, Louisiana, who being duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Constable, Ward 3 District 2, East Baton Rouge Parish, Louisiana as of December 31, 2013 and the results of operations for the year then ended, as prepared on the cash basis of accounting.

In addition, Carey Jenkins, Constable, Ward 3 District 2, East Baton Rouge Parish, Louisiana who duly sworn, deposes and says that his office received more than \$200,000 or more in revenues and other sources for the year ended December 31, 2013 and accordingly, does herewith submit an audit, review/attestation or compilation report for the previously mentioned fiscal year.



Carey Jenkins

Sworn to and subscribed before me this 18th day of June, 2014.



Notary Public
Stacy E. Lyles
Bar Roll 19774

Joseph P. Vincent, Jr.

*Certified Public Accountant and Consultant
A Professional Accounting Corporation*

Member

*American Institute of Certified Public Accountants
Louisiana Society of Certified Public Accountants
Association of Certified Fraud Examiners*

*13621 Shortridge Ave.
Baton Rouge, Louisiana 70817
Telephone (225) 756-0970*

ACCOUNTANT'S COMPILATION REPORT


To the Owner
Carey Jenkins, Constable
East Baton Rouge Parish
Ward 3, District 2
Baton Rouge, Louisiana

I have compiled the accompanying balance sheet-cash basis of Carey Jenkins, Constable of Ward 3, District 2, Baton Rouge, East Baton Rouge Parish, Louisiana (a proprietorship), as of December 31, 2013, and the related statement of revenues, expenditures, and changes in fund balance-cash basis of the general fund and the garnishment fund for the year then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The Owner is responsible for the fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the Owner in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The Owner has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, fund balance, revenues, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.


Joseph P. Vincent, Jr., CPA
Baton Rouge, Louisiana
June 12, 2014

CAREY JENKINS
CONSTABLE
WARD 3, DISTRICT 2
BATON ROUGE, EAST BATON ROUGE PARISH, LOUISIANA

Balance Sheet-Cash Basis
December 31, 2013

ASSETS

	<u>General Fund</u>	<u>Garnishment Fund</u>
Cash	\$ 1,000	\$ -
Total Assets	<u>\$ 1,000</u>	<u>\$ -</u>

LIABILITIES AND FUND BALANCE

Liabilities	\$ -	\$ -
Fund Balance	<u>1,000</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 1,000</u>	<u>\$ -</u>

See accompanying accountant's compilation report.

CAREY JENKINS
 CONSTABLE
 WARD 3, DISTRICT 2
 BATON ROUGE, EAST BATON ROUGE PARISH, LOUISIANA

Statement of Revenues, Expenditures,
 and Changes in Fund Balance-Cash Basis
 For the Year Ended December 31, 2013

	<u>General Fund</u>	<u>Garnishment Fund</u>
Cash Receipts		
Fees	\$ 216,732	\$ -
Parish salary	4,800	-
Garnishments collected	<u>-</u>	<u>31,881</u>
Total Cash Receipts	<u>221,532</u>	<u>31,881</u>
Cash Disbursements		
Operating expenses	1,747	-
Materials and supplies	534	
Travel-vehicle fuel	3,525	
Garnishments paid to others	<u>-</u>	<u>29,871</u>
Total Cash Disbursements	<u>5,806</u>	<u>29,871</u>
Balance Available	<u>215,726</u>	<u>1,910</u>
Amount retained for constable compensation	197,552	1,910
Amount paid to sheriffs and constables	1,340	-
Amount paid to employees	<u>16,834</u>	<u>-</u>
Total Paid for Compensation	<u>215,726</u>	<u>1,910</u>
Increase (Decrease) in Fund Balance	-	-
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>
Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>

See accompanying accountant's compilation report.